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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.1985 OF 2006  
IN  
INCOME TAX APPEAL (LOD) NO.871 OF 2006**

The Commissioner of Income Tax ..Appellant.

V/s.

Bharat Shah ..Respondent.

Mr.B.M.Chatterji with P.P.Bhosale appellant.

Mr.S.J.Mehta for respondent.

**CORAM : F.I.REBELLO AND  
J.P.DEVADHAR, JJ.**

**DATED : 16TH OCTOBER, 2007.**

**P.C. :-**

There is a delay of 360 days in preferring the appeal. There is affidavit of Mr.D.S.Deshpande in support. The I.T.A.T. order was received on 18/1/2005. The Chief CIT's approval was received on 19/4/2005 and the file was sent to the Ministry of Law on 3/5/2005. The draft appeal memo was received on 18/11/2005. The stamp paper was received on 17/1/2006 and the appeal was filed on 12/5/2006. Apart the bare averments that due to heavy workload the appeal could not be filed, there is no explanation whatsoever for the delay between 17/1/2006 to 12/5/2006 In our opinion, the cause shown would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELL0, J.)